

**DECLARATION OF KELL C. MERCER**

I hereby affirm under penalty of perjury that neither I nor Kell C. Mercer, P.C. (the "Firm"), of which I am the sole shareholder and employee:

(A) represents or holds any interest adverse to the Debtor, the Trustee or the estate in the matters upon which the Firm is proposed to be engaged as attorney; and do not have any connection with the United States Trustee for the Western District of Texas or her employees;

(B) is a creditor, an equity security holder, or insider of the Debtor;

(C) is or was an investment banker for any outstanding security of the Debtor;

(D) has been within three years before the date of the filing of the petition, an investment banker for a security of the Debtor, or an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtor;

(E) has or was, within two years before the date of the filing of the petition, a director, officer or employee of the debtors or of an investment banker specified in subparagraph (C) or (D) of this paragraph; and

(F) has an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor or an investment banker specified in subparagraph (C) or (D) of this paragraph, or for any other reason.

/s/ Kell C. Mercer

Kell C. Mercer